

*A M E N D E D*

**A & N CATERING LIMITED**

**ABRIDGED UNAUDITED FINANCIAL STATEMENT**

**FOR THE PERIOD ENDED 31 OCTOBER 2019**

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**FOR THE YEAR ENDED 31 OCTOBER 2019**

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**A & N CATERING LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

**DIRECTORS:** Aziz Alami Hamdouni  
Nisrine Alami Hamdouni

**REGISTERED OFFICE:** 187 High Road Leyton  
London  
E15 2BY

**REGISTERED NUMBER:** 07284664 (England and Wales)

**ACCOUNTANTS:** Ashford Louis  
Chartered Certified Accountants  
187 High Road Leyton  
London  
E15 2BY

**BALANCE SHEET**  
**31 OCTOBER 2019**

	Notes	31.10.19 £	31.10.18 £
<b>FIXED ASSETS</b>			
Intangible assets	4	107,243	121,456
Tangible assets	5	46,286	50,128
		<u>153,529</u>	<u>171,584</u>
<b>CURRENT ASSETS</b>			
Stocks		2,886	2,671
Debtors	6	29,983	23,179
Cash at bank and in hand		115,477	81,994
		<u>148,346</u>	<u>107,844</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	133,861	110,377
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>14,485</u>	<u>(2,533)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>168,014</u>	<u>169,051</u>
<b>CREDITORS</b>			
Amounts falling due after more than one year	8	75,000	75,000
<b>NET ASSETS</b>		<u>93,014</u>	<u>94,051</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital	9	100	100
Retained earnings	10	92,914	93,951
<b>SHAREHOLDERS' FUNDS</b>		<u>93,014</u>	<u>94,051</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 October 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 October 2019 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

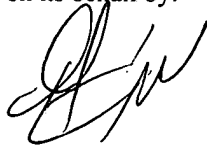
- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

**BALANCE SHEET - continued**  
**31 OCTOBER 2019**

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Income Statement has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 11 December 2020 and were signed on its behalf by:

x 

Nisrine Alami Hamdouni - Director

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

**1. STATUTORY INFORMATION**

A & N Catering Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents net invoiced sales of goods and services, excluding value added tax. The total turnover of the company for the year has been derived from the provision of goods and services falling within the company's principal activities.

**Goodwill**

Goodwill, being the amount paid in connection with the acquisition of a business in 2010, was being amortised evenly over its estimated useful life of twenty year until October 2017 when the remaining net book value is amortised evenly over ten years.

**Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Patents and licences are being amortised evenly over their estimated useful life of nil years.

**Patents**

Patents are valued at cost less accumulated amortisation. Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful lives.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- not provided
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 25% on reducing balance

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

2. **ACCOUNTING POLICIES - continued**

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

**Pension costs and other post-retirement benefits**

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**No going concern**

No material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern have been identified by the director.

**Leasing**

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 15 (2018 - 14).

4. **INTANGIBLE FIXED ASSETS**

	Goodwill £	Patents and licences £	Totals £
<b>COST</b>			
At 1 November 2018 and 31 October 2019	174,325	14,053	188,378
<b>AMORTISATION</b>			
At 1 November 2018	61,885	5,037	66,922
Amortisation for year	13,510	703	14,213
At 31 October 2019	75,395	5,740	81,135
<b>NET BOOK VALUE</b>			
At 31 October 2019	98,930	8,313	107,243
At 31 October 2018	112,440	9,016	121,456

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

**5. TANGIBLE FIXED ASSETS**

	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 November 2018	1	113,590	4,496	3,033	121,120
Additions	-	-	-	5,153	5,153
At 31 October 2019	1	113,590	4,496	8,186	126,273
<b>DEPRECIATION</b>					
At 1 November 2018	-	65,344	3,555	2,093	70,992
Charge for year	-	7,237	235	1,523	8,995
At 31 October 2019	-	72,581	3,790	3,616	79,987
<b>NET BOOK VALUE</b>					
At 31 October 2019	1	41,009	706	4,570	46,286
At 31 October 2018	1	48,246	941	940	50,128

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.19 £	31.10.18 £
Trade debtors	14,172	7,889
Other debtors	15,811	15,290
	<u>29,983</u>	<u>23,179</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.10.19 £	31.10.18 £
Trade creditors	26,611	22,933
Taxation and social security	51,355	39,286
Other creditors	55,895	48,158
	<u>133,861</u>	<u>110,377</u>

**8. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.10.19 £	31.10.18 £
Other creditors	<u>75,000</u>	<u>75,000</u>

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:			31.10.19	31.10.18
Number:	Class:	Nominal value:	£	£
100	Ordinary	£1	<u>100</u>	<u>100</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 OCTOBER 2019**

**10. RESERVES**

	Retained earnings £
At 1 November 2018	93,951
Profit for the year	27,014
Dividends	<u>(30,000)</u>
At 31 October 2019	<u>90,965</u>

**11. DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

During the current and the previous years, the company was controlled by its directors, by virtue of their ownership of the entire issued share capital of the company.

During the year, the company paid dividends totalling £30,000 (2018 : £30,000) to the directors.

At the balance sheet date, the company owed its directors £35,418 (2018: £26,356).

**CHARTERED CERTIFIED ACCOUNTANTS' REPORT TO THE BOARD OF DIRECTORS**  
**ON THE UNAUDITED FINANCIAL STATEMENTS OF**  
**A & N CATERING LIMITED**

The following reproduces the text of the report prepared for the directors in respect of the company's annual unaudited financial statements. In accordance with the Companies Act 2006, the company is only required to file a Balance Sheet. Readers are cautioned that the Income Statement and certain other primary statements and the Report of the Directors are not required to be filed with the Registrar of Companies.


In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of A & N Catering Limited for the year ended 31 October 2019 which comprise the Income Statement, Balance Sheet and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/rulebook>.

This report is made solely to the Board of Directors of A & N Catering Limited, as a body, in accordance with our terms of engagement. Our work has been undertaken solely to prepare for your approval the financial statements of A & N Catering Limited and state those matters that we have agreed to state to the Board of Directors of A & N Catering Limited, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and its Board of Directors, as a body, for our work or for this report.

It is your duty to ensure that A & N Catering Limited has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of A & N Catering Limited. You consider that A & N Catering Limited is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of A & N Catering Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



Ashford Louis  
Chartered Certified Accountants  
187 High Road Leyton  
London  
E15 2BY

12 December 2020